

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

372I0528

HOUSE BILL NO. 1279

Introduced by: Representatives Peterson (Jim), Begalka, Burg, Elliott, Hargens, and Sigdestad and Senators Symens, Dennert, Diedrich (Larry), and Duxbury

1 FOR AN ACT ENTITLED, An Act to reduce the motor fuel tax on biodiesel blended fuels.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-47B-3 be amended by adding thereto a NEW SUBDIVISION to read
4 as follows:

5 "Biodiesel blend," a blended special fuel containing a minimum of two percent by volume of
6 biodiesel fuel oil. Biodiesel fuel oil is a biodegradable, combustible liquid fuel derived from
7 vegetable oils or animal fats that is suitable for blending with diesel fuel for use in internal
8 combustion diesel engines.

9 Section 2. That § 10-47B-4 be amended to read as follows:

10 10-47B-4. The fuel excise tax rates for the tax imposed by this chapter are as follows:

11 (1) Motor fuel (except ethanol blends, E85 and M85 blends, and aviation gasoline) \$.22
12 per gallon;

13 (2) Special fuel (except jet fuel and biodiesel blends) -- \$.22 per gallon;

14 (3) Ethanol blends -- \$.20 per gallon;

15 (4) Aviation gasoline -\$.06 per gallon;



- 1 (5) Jet fuel -\$.04 per gallon;
- 2 (6) E85 and M85 -- \$.10 per gallon;
- 3 (7) E85 and M85 used in aircraft -\$.04 per gallon;
- 4 (8) Liquid petroleum gas -- \$.20 per gallon;
- 5 (9) Compressed natural gas -- \$.10 per gallon;
- 6 (10) Biodiesel blends -- \$.20 per gallon.